IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE NINTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 13244 of 2004

Between:

M/s Ambica Wines, Gandhi Nagar, Vijayawada-3 represented by its Proprietor M.Ranga Reddy,

..... PETITIONER

AND

1 Commercial Tax Officer, Seetharamapuram, Vijayawada
2 The Deputy Commercial Tax Officer, Satyanarayanapuram, Vijayawada

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st respondent in levying sales tax @ 10% on the second sales of liquor for the assessment year 1998-99 (APGST) as arbitrary, illegal, contrary to the provisions of law and consequently set aside the order dated 28-03-2002 and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.P.GIRISH KUMAR

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

The only grievance of the petitioner in this Writ Petition is that assessment order dated 28.3.2002 was never served on him. On the other hand Form No.5 notice of attachment was issued. Since no order of assessment had been served on him at any time, he could not even file the appeal. We had given time to the respondents to file counter. Counter is not filed, but it is not disputed that during the pendency of these proceedings, certified copy of the order of assessment has been served on the petitioner on 21.08.2004, which in a way would suggest that prior to 21.08.2004, no order had been served on the petitioner. Counsel for petitioner further states that although he had not been supplied with original assessment order, he has been furnished with a certified copy.

In this view of the matter, we feel it would be appropriate if the petitioner is given some time to challenge the order of assessment before the appropriate authority. For this purpose, we grant him thirty (30) days time from today. For a period of thirty days, notice of attachment issued in Form No.5 shall not be given effect to.

Writ Petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

9th September, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Commercial Tax Officer, Seetharamapuram, Vijayawada
2 The Deputy Commercial Tax Officer, Satyanarayanapuram, Vijayawada

3 Two C.Cs. to the G.P. for Commercial Taxes, High Court

Buildings, Hyderabad (O.U.T).

4 Two C.D. copies.